

MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

This form must be **filed on or before November 1**, annually with the municipal Assessor by any person seeking the exemption provided under C.G.S. § 12-81(72) or 12-81(76), as amended, for manufacturing machinery and equipment and installed in a manufacturing facility. *Annual application for this property tax exemption is required. This form is to be filed in the town in which the machinery and equipment is installed. This exemption claim form should accompany the 2013 Personal Property Declaration filed annually in order to properly receive the exemption provided under C.G.S. §12-81(72) or 12-81 (76).

FAILURE TO FILE THIS FORM IN THE MANNER AND FORM, AND WITHIN THE TIME LIMIT PRESCRIBED, SHALL CONSTITUTE A WAIVER OF THE RIGHT TO SUCH EXEMPTION FOR THE

ASSESSMENT YEAR, UNLESS AN EXTENSION OF TIME IS ALLOWED UNDER THE PROVISIONS OF C.G.S. §12-81k AND UPON PAYMENT OF THE LATE FILING FEE.

*Manufacturing facility, as used herein means that portion of a plant, building or other real property improvement used: (1) for manufacturing, processing or fabricating; (2) for research and development, including experimental or laboratory research and development, design or engineering *directly related to manufacturing*; (3) for the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use; (4) for the significant overhauling or rebuilding of other products on a factory basis; (5) for measuring or testing; ...in the furtherance of the manufacturing, processing or fabricating of tangible personal property, (6) for metal finishing, (7) for the production of motion pictures, video and sound recordings, and (8) in connection with "biotechnology." (As further defined in C.G.S. § 12-81(72) or 12-81 (76).

NAME OF MANUFACTURER (Lessor: provide name of Lessee)	BUSINESS ADDRESS (No., Street, Town, Zip Code)	CT. STATE TAX I.D. NO. (REQUIRED)
NAME OF LESSOR (of manufacturing machinery and equipment)	BUSINESS ADDRESS OF LESSOR (No., Street, Town, Zip Code)	FED TAXPAYER I.D. NO. (REQUIRED)
PROPERTY LOCATION (No., Street, & Town where machinery/equipment is installed)	CHECK THE NUMBER INDICATING QUALIFYING MANUFACTURING ACTIVITY: (1) <input type="checkbox"/> (2) <input type="checkbox"/> (3) <input type="checkbox"/> (4) <input type="checkbox"/> (5) <input type="checkbox"/> (6) <input type="checkbox"/> (7) <input type="checkbox"/> (8) <input type="checkbox"/>	
DESCRIBE THE BUSINESS ACTIVITY (IN SPECIFIC TERMS), WHICH CONFORMS TO THE ABOVE DEFINITION OF MANUFACTURING; INDICATE THE PRODUCT MANUFACTURED :		
IS THE MACHINERY AND EQUIPMENT FOR WHICH YOU ARE SEEKING EXEMPT STATUS DEPRECIABLE ON YOUR BOOKS FOR IRS PURPOSES? YES <input type="checkbox"/> NO <input type="checkbox"/>	IF NO, ON WHOSE BOOKS ARE THESE ASSETS DEPRECIATED?	
ARE YOU CURRENTLY RECEIVING BENEFITS UNDER C.G.S. §12-81 (60) OR (70) <i>DISTRESSED MUNICIPALITY PROGRAM</i> ? YES <input type="checkbox"/> NO <input type="checkbox"/>		
NAME AND TITLE OF THE PERSON TO BE CONTACTED IF THERE ARE ANY QUESTIONS:		FAX NUMBER:
TELEPHONE NUMBER:		

MACHINERY AND EQUIPMENT ELIGIBLE FOR EXEMPTION	NO. OF ITEMS	ORIG. COST, TRANSPORTATION AND INSTALLATION	% VALUE	NET DEPRECIATED VALUE
MACHINERY & EQUIPMENT INSTALLED BETWEEN 10/02/12 -10/01/13 2013 LIST			90%	
MACHINERY & EQUIPMENT INSTALLED BETWEEN 10/02/11 -10/01/12 2012 LIST			80%	
MACHINERY & EQUIPMENT INSTALLED BETWEEN 10/02/10 -10/01/11 2011 LIST			70%	
MACHINERY & EQUIPMENT INSTALLED BETWEEN 10/02/09 -10/01/10 2010 LIST			60%	
MACHINERY & EQUIPMENT INSTALLED BETWEEN 10/02/08 -10/01/09 2009 LIST			50%	
MACHINERY & EQUIPMENT INSTALLED BETWEEN 10/02/07 -10/01/08 2008 LIST			50%	
MACHINERY & EQUIPMENT INSTALLED BETWEEN 10/02/06 -10/01/07 2007 LIST			40%	
MACHINERY & EQUIPMENT PRIOR YEARS			30%	
	TOTAL		TOTAL	
			ASSESSMENT @ 70%	

I hereby certify that I am eligible for the property tax exemption provided under C.G.S. §12-81(72) or (76). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I also understand that the State of Connecticut and the municipality in which such machinery and equipment is installed have a security interest in said property as set forth in said §12-81(72). I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. ***I request that the cost information submitted herein be kept confidential.***

SIGNATURE _____ DATE SIGNED _____

2013 GRAND LIST

INSTRUCTIONS: Print or type only. **YOU MAY SUBMIT A COMPUTER PRINTOUT CONTAINING ALL REQUIRED INFORMATION IN THE PRESCRIBED FORMAT.** Total cost of acquisition is the price paid for the property, including the value of a 'trade-in', plus the cost of transportation and installation. (If installation required real property structural changes, the cost of such changes **cannot** be included.) The purchase price for self-constructed machinery/equipment is the unit cost. All monetary amounts should be rounded to the nearest whole dollar. Lessees are to provide **only** their transportation and installation costs (purchase price will be obtained from lessor). For leased property, enter Lease ID # beneath the name and address of the lessor. Date installed for leased property is the beginning date of the lease. All applicants must provide IRS Classification*. Please refer to IRS Code Section 168(e). **DO NOT PROVIDE CLASS LIFE.** Inaccurate information may affect qualification for exemption. **DO NOT INCLUDE SALES TAX.**

C.G.S. §12-81(72) provides that FAILURE TO FILE THIS FORM IN THE MANNER AND FORM, AND WITHIN THE TIME LIMIT PRESCRIBED, SHALL CONSTITUTE A WAIVER OF THE RIGHT TO SUCH EXEMPTION FOR THE ASSESSMENT YEAR, UNLESS AN EXTENSION OF TIME IS ALLOWED UNDER THE PROVISIONS OF §12-81k.

THE INFORMATION REQUESTED ON THIS FORM IS ESSENTIAL TO THE APPLICANT OR MACHINERY AND EQUIPMENT QUALIFYING FOR EXEMPTION. REGARDLESS OF PAST PRACTICES, M-65 FORMS SUBMITTED WHICH ARE INCOMPLETE OR DO NOT CONFORM TO THE PRESCRIBED FORMAT WILL NOT BE ACCEPTED. DESCRIPTION OF MACHINERY AND EQUIPMENT SHOULD BE COMPLETE AND READILY IDENTIFIABLE. PROPERTY DESCRIBED AS "MISCELLANEOUS", "MANUFACTURING MACHINERY OR EQUIPMENT", OR NUMERIC ENTRIES ARE NOT ACCEPTABLE.

List all manufacturing machinery and equipment acquired and installed. Items listed on prior years' claims must continue to be individually listed on this year's M-65 Claim form in order to be considered for exemption.

[illegible]